

TRANSCRIPT PREPARED BY THE CLERK OF THE LEGISLATURE
Transcriber's Office

May 4, 1999

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have nieces and nephews or nonrelated parties. And the inheritance tax rate with respect to those folks is entirely different. As I recall on a niece or nephew there's a \$2,000 exemption, and then the tax is 6 percent, from 2,000 to 60,000, and then it's 9 percent over 60,000. On a nonrelated party the exemption is only \$500, and then you start into the increasing tax rates. In any event, of the total tax dollars, inheritance tax dollars collected by counties, we have really no idea how much of it will be reduced by this bill. The other aspect of the bill is this, that...and Senator Wickersham may have alluded to this, I didn't hear for sure. But when you have a larger estate of over, right now over 675,000, and you pay federal estate tax, the federal government allows you a local inheritance tax credit against a portion of that federal tax. That credit can be filled...fulfilled by either a local inheritance tax, such as we have here, or we have a law that says we have a state estate tax, that if the local inheritance tax doesn't pick up all the credit, we have a state estate tax which picks up the difference. And so we don't...we don't forego or lose any of the credit that the federal government allows us for local inheritance tax. So, if the local inheritance tax is reduced by this exemption, the state estate tax will pick up the difference. So in that respect we'll have some shifting of taxation, not a total savings of tax, but a shifting of where the tax goes from the county to the state. Now the problem is we don't know how much local inheritance tax is paid or will be saved by this bill, and we don't know how much the shift is from the county to the state. But I'm suggesting that it wouldn't be too hard to figure that out, or to gather some information to give us a fairly good idea. And the second portion of my amendment was an effort to do just that, to delay the implementation date and to gather the information so we would have a handle on what the effect of the bill is. After filing the amendment and having had some discussions with Senator Hartnett, I found that he also had a desire to gather this information. And I wonder, Mr. President, if I could ask Senator Hartnett to engage in a discussion, or if I could ask him some questions.

SENATOR CUDABACK: Senator Hartnett, would you respond, please.

SENATOR BROMM: Senator Hartnett, following some discussions